

# Exhibit 17

**HEFFLER, RADETICH & SAITTA<sub>LLP</sub>**  
— CERTIFIED PUBLIC ACCOUNTANTS —

EXHIBIT B

October 27, 2010

Invoice submitted to:  
HOWARD LANGER / LINERBOARD  
7303 EMLIN STREET  
PHILADELPHIA, PA 19119

Invoice # 296802

For professional services rendered from September 23, 2010 through October 27, 2010 as follows:

Howard Langer / Linerboard Internal Revenue Service examination  
for the 2004 tax year

Hours billed as follows:

Staff	Hours	Rate	Fee
Edward Radetich	7.00	\$250	\$1,750.00
Richard Fragale	9.00	\$225	2,025.00
Kevin Kealey	15.00	\$90	1,350.00
Michael Hoang	<u>6.00</u>	\$75	<u>450.00</u>
TOTAL	<u>37.00</u>		<u>\$5,575.00</u>

Payment is due within 30 days, 1.5% monthly finance  
charge assessed on balance after 60 days.

Heffler, Radetich & Saitta, LLP reserves the right to suspend  
future services if a client has a balance in excess of 45 days in arrears.

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